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January 15, 2015

SENT VIA ECF

Honorable Jerome B. Simandle United States District Judge United States District Court Mitchell H. Cohen U.S. Court House 1 John F. Gerry Plaza, Room 6010 P.O. Box 888 Camden, N.J. 08101-0888

RE: U.S.A. v. Todd Reeves, et al. Criminal No. 11-520 (JBS)

Our File No. 12,986

Dear Judge Simandle:

As directed in your Order dated January 7, 2015, Messrs. Furlong, Hughes and I have conferred regarding who will argue which common sentencing issues. Messrs. Kokes and McCann concur in the allocation, as follows:

- (a) Mr. Hughes will argue the downward departure/"heartland" issue, the loss calculation issue and restitution issue;
- (b) Mr. Furlong will argue the public health issue;
- (c) I will sparingly supplement some of the above.

Of course, all counsel will argue those issues personal to their clients along with their variance positions.

Respectfully, JACOBS & BARBONE, P.A.

/s/ Edwin J. Jacobs, Jr.

Edwin J. Jacobs, Jr.

cc: Wayne Hettenbach, Esquire

cc: William J. Hughes, Jr., Esqurie

cc: John Furlong, Esquire cc: A. Harold Kokes, Esquire

cc: Kevin McCann, Esquire

cc: Todd Reeves